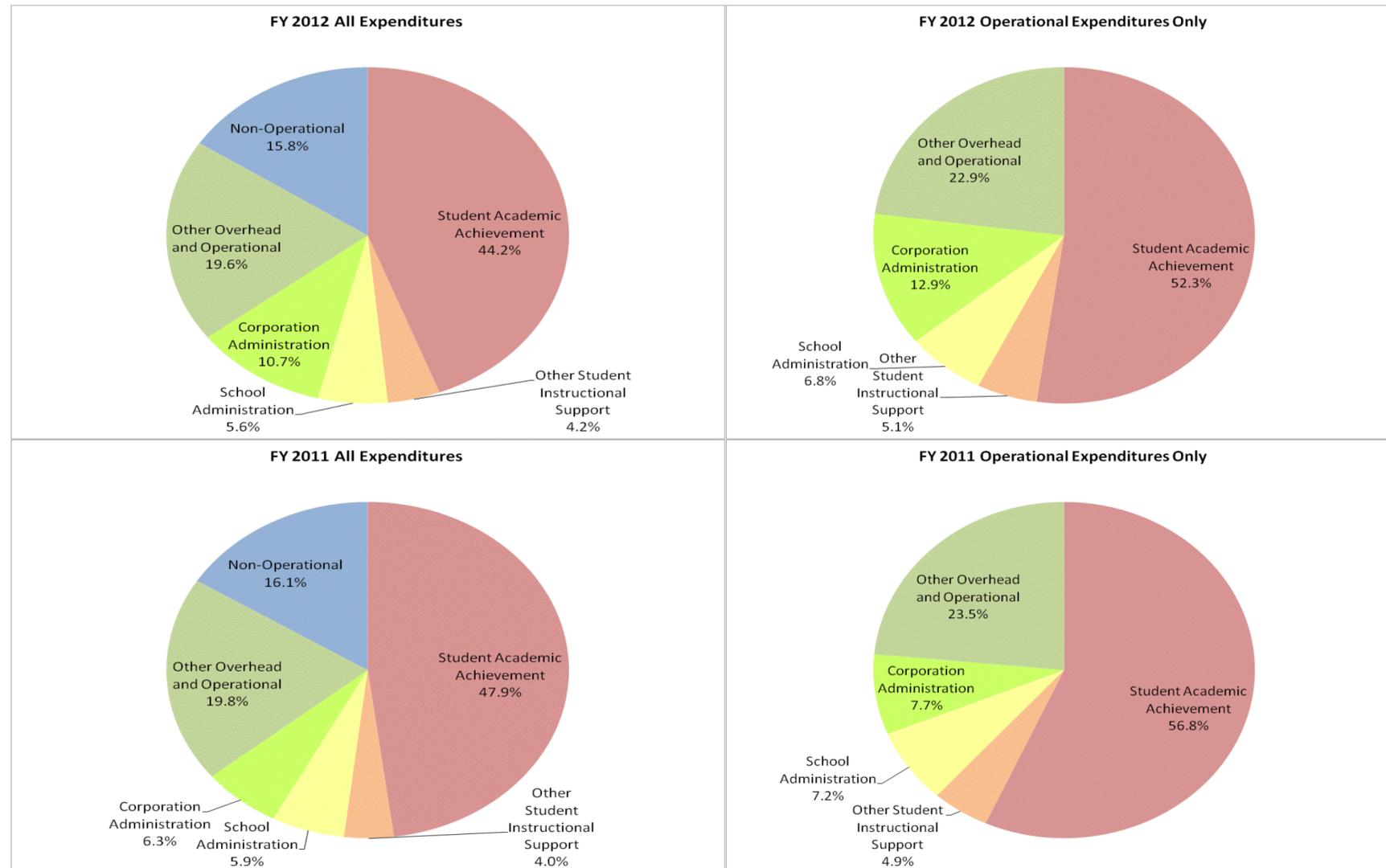


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Blackford County Schools (515)

Blackford County Schools (515)

Student Instructional Category	FY06 % of Total		FY09 % of Total		FY11 % of Total		FY12 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2011	Exp	FY 2012	Exp
Student Academic Achievement	\$12,019,222	54.3%	\$10,704,862	49.4%	\$9,499,030	47.9%	\$8,858,213	44.2%
Student Instructional Support	\$1,892,386	8.6%	\$1,938,884	8.9%	\$1,957,564	9.9%	\$1,968,214	9.8%
Overhead and Operational	\$4,470,904	20.2%	\$5,354,085	24.7%	\$5,175,053	26.1%	\$6,065,719	30.2%
Nonoperational	\$3,739,520	16.9%	\$3,693,570	17.0%	\$3,195,170	16.1%	\$3,160,276	15.8%
Grand Total	\$22,122,032		\$21,691,401		\$19,826,817		\$20,052,423	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2011	FY 2012
	62.9%	58.3%	57.8%	54.0%



**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Blackford County Schools (515)**

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement								
	11025 Regular Programs; Non Spec Ed Preschool	\$0	\$0	\$0	\$43,764			
	11050 Regular Programs; Full Day Kindergarten	\$435,227	\$582,946	\$535,393	\$531,267	22%	-9%	-1%
	11100 Regular Programs; Elementary	\$2,669,501	\$3,162,405	\$3,666,652	\$3,291,138	23%	4%	-10%
	11200 Regular Programs; Middle/Junior High	\$1,877,708	\$2,260,985	\$1,465,051	\$1,189,426	-37%	-47%	-19%
	11300 Regular Programs; High School	\$2,042,810	\$2,515,213	\$2,054,818	\$1,925,477	-6%	-23%	-6%
	11350 Regular Programs; High School; Academic Honors Diploma	\$32,400	\$40,000	\$40,000	\$40,000	23%	0%	0%
	11430 Vocational Education; Distributive Education	\$1,150	\$15	\$0	\$108	-91%	> 500%	
	11450 Vocational Education; Consumer and Homemaking	\$80,328	\$115,543	\$63,719	\$55,636	-31%	-52%	-13%
	11470 Vocational Education; Business Education	\$0	\$48,894	\$49,683	\$50,483		3%	2%
	11590 Other Vocational Education Programs	\$0	\$0	\$10,893	\$12,157			12%
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$0	\$202	\$0			-100%
	11910 Other Regular Programs; Competency Testing	\$5,272	\$258	\$4,320	\$2,065	-61%	> 500%	-52%
	12110 Gifted And Talented; Gifted and Talented	\$14,432	\$34,601	\$36,448	\$22,281	54%	-36%	-39%
	12210 Mental Disabilities; Mild Mental Disabilities	\$185,635	\$162,598	\$143,169	\$144,164	-22%	-11%	1%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$42,262	\$54,555	\$68,226	\$50,162	19%	-8%	-26%
	12230 Mental Disabilities; Severe Mental Disabilities	\$49,987	\$105,010	\$76,656	\$54,003	8%	-49%	-30%
	12350 Physical Impairment; Homebound	\$2,975	\$3,689	\$3,046	\$3,714	25%	1%	22%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$0	\$0	\$29,878	\$0			-100%
	12420 Emotional Disabilities; Emotional Disabilities; All Others	\$67,260	\$82,183	\$14,363	\$11,688	-83%	-86%	-19%
	12510 Culturally Different; Communication Disorders	\$0	\$0	\$68,420	\$0			-100%
	12610 Learning Disability	\$402,769	\$539,078	\$399,516	\$388,248	-4%	-28%	-3%
	12710 Equal Opportunity At Risk	\$10,372	\$0	\$0	\$0	-100%		
	12810 Special Education Preschool	\$85,684	\$129,066	\$125,969	\$121,083	41%	-6%	-4%
	12900 Other Special Programs	\$67,301	\$125,266	\$193,223	\$136,264	102%	9%	-29%
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$1,644	\$192	\$0	\$0	-100%	-100%	
	14100 Summer School Programs; Elementary	\$29,021	\$34,931	\$40,323	\$55,237	90%	58%	37%
	14300 Summer School Programs; High School	\$28,538	\$33,551	\$4,149	\$12,677	-56%	-62%	206%
	16100 Remediation Testing	\$13,387	\$3,652	\$1,292	\$909	-93%	-75%	-30%
	16200 Preventive Remediation	\$73,540	\$20,247	\$109,651	\$46,429	-37%	129%	-58%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Particip	\$73,409	\$46,734	\$73,015	\$78,618	7%	68%	8%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$42,998	\$48,785	\$10,652	\$48,010	12%	-2%	351%
	22110 Improvement of Instruction; Service Area Direction	\$64,199	\$50,395	\$857	\$1,988	-97%	-96%	132%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$19,505	\$5,996	\$1,001	\$0	-100%	-100%	-100%
	22130 Improvement of Instruction; Instructional Staff Training	\$100,779	\$58,157	\$62,612	\$150,702	50%	159%	141%
	22220 Library/Media Services; School Library	\$206,046	\$198,557	\$92,601	\$110,110	-47%	-45%	19%
	22230 Library/Media Services; Audiovisual	\$151	\$90	\$0	\$0	-100%	-100%	
	22250 Library/Media Services; Computer Assisted Instruction Services	\$11,822	\$0	\$0	\$0	-100%		
	22290 Library/Media Services; Other Educational Media Services	\$5,244	\$0	\$0	\$24,999	377%		
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$15,810	\$0	\$0	\$0	-100%		
	22360 Instruction, Related Technology; Network Support	\$196,683	\$0	\$0	\$0	-100%		
	22900 Other Support Service, Instructional Staff	\$0	\$0	\$1,861	\$52,081			> 500%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$222,612	\$237,253	\$51,348	\$202,935	-9%	-14%	295%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$371	\$4,017	\$25	\$393	6%	-90%	> 500%
	26497 2007 Account Code - Teachers Retirement Fund	\$477,897	\$0	\$0	\$0			
Student Academic Achievement Total		\$9,656,728	\$10,704,862	\$9,499,030	\$8,858,213	-8%	-17%	-7%
Student Instructional Support								
	21110 Attendance and Social Work Services; Service Area Direction	\$10,821	\$173	\$1,374	\$0	-100%	-100%	-100%
	21120 Attendance and Social Work Services; Attendance Services	\$27,764	\$27,683	\$24,998	\$29,455	6%	6%	18%
	21130 Attendance and Social Work Services; Social Work Services	\$31,632	\$78,681	\$39,881	\$45,533	44%	-42%	14%
	21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$441	\$9,250	\$9,959	\$8,524	> 500%	-8%	-14%
	21220 Guidance Services; Counseling Services	\$214,541	\$308,665	\$349,747	\$384,000	79%	24%	10%
	21320 Health Services; Medical Services	\$0	\$1,135	\$2,247	\$1,479		30%	-34%
	21340 Health Services; Nurse Services	\$76,782	\$102,733	\$80,488	\$88,375	15%	-14%	10%
	21390 Health Services; Other Health Services	\$5,798	\$6,144	\$2,173	\$5,737	-1%	-7%	164%
	21420 Psychological Testing	\$53,273	\$90,673	\$97,933	\$105,219	98%	16%	7%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Blackford County Schools (515)

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$171,509	\$173,354	\$170,221	\$165,080	-4%	-5%	-3%
	21810 Special Education Administration; Service Area Direction	\$15,227	\$0	\$0	\$0	-100%		
	21890 Special Education Administration; Other Special Education Administration	\$40,264	\$59,865	\$11,075	\$14,281	-65%	-76%	29%
	24100 Office of The Principal	\$677,286	\$920,252	\$1,012,255	\$1,008,750	49%	10%	0%
	24900 Other Support Services, School Administration	\$223,488	\$160,275	\$155,213	\$111,782	-50%	-30%	-28%
Student Instructional Support Total		\$1,548,826	\$1,938,884	\$1,957,564	\$1,968,214	27%	2%	1%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$18,745	\$15,061	\$18,231	\$19,252	3%	28%	6%
	23150 Board of Education; Legal Services	\$8,804	\$12,025	\$13,746	\$21,563	145%	79%	57%
	23160 Board of Education; Promotion Expenses	\$3,016	\$2,634	\$4,339	\$3,097	3%	18%	-29%
	23190 Board of Education; Other Governing Body Services	\$5,705	\$5,001	\$5,008	\$4,314	-24%	-14%	-14%
	23210 Executive Administration; Office of The Superintendent	\$231,514	\$332,554	\$330,003	\$335,137	45%	1%	2%
	23220 Executive Administration; Community Relations	\$34,604	\$39,652	\$43,683	\$44,798	29%	13%	3%
	23230 Executive Administration; Staff Relations and Negotiations	\$6,678	\$22,127	\$6,920	\$17,263	159%	-22%	149%
	23290 Executive Administration; Other Executive Administration Services	\$925	\$4,898	\$1,897	\$2,353	154%	-52%	24%
	25110 Fiscal Services; Office of The Business Manager	\$65,128	\$84,180	\$89,136	\$116,320	79%	38%	30%
	25150 Fiscal Services; Payroll Services	\$15,808	\$0	\$0	\$0	-100%		
	25191 Other Fiscal Services; Refund of Revenue	\$974	\$10,994	\$449	\$6,533	> 500%	-41%	> 500%
	25220 Purchasing, Warehousing, and Distribution Services; Purchasing	\$44,574	\$62,171	\$66,088	\$18,203	-59%	-71%	-72%
	25400 Planning, Research, Development and Evaluation	\$0	\$814	\$0	\$725		-11%	
	25750 Personnel Services; Health Services	\$4,212	\$103	\$409	\$190	-95%	84%	-54%
	25790 Personnel Services; Other Professional Services	\$0	\$425,954	\$460,944	\$1,412,362		232%	206%
	25810 Administrative Technology Services; Technology Services Supervision And Administr	\$0	\$16,535	\$16,865	\$0		-100%	-100%
	25850 Administrative Technology Services; Network Support	\$0	\$200,714	\$199,061	\$135,414		-33%	-32%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$25,076	\$36,341	\$52,577	\$40,830	63%	12%	-22%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,557,883	\$1,995,081	\$1,996,318	\$1,922,579	23%	-4%	-4%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$52,449	\$38,384	\$18,194	\$20,635	-61%	-46%	13%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$258,302	\$244,226	\$237,071	\$219,401	-15%	-10%	-7%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$792	\$0	\$0	\$0			
	26499 2007 Account Code - Other	\$8,000	\$0	\$0	\$0			
	26600 Operation and Maintenance of Plant Services; Security Services	\$1,153	\$1,620	\$5,445	\$5,445	372%	236%	0%
	26700 Operation and Maintenance of Plant Services; Insurance	\$259,356	\$113,916	\$187,791	\$170,180	-34%	49%	-9%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Pl	\$5,508	\$4,591	\$10,140	\$9,488	72%	107%	-6%
	27010 Student Transportation; Service Area Direction	\$28,387	\$52,954	\$41,255	\$42,063	48%	-21%	2%
	27100 Student Transportation; Vehicle Operation	\$325,458	\$443,723	\$390,090	\$396,842	22%	-11%	2%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$101,020	\$128,654	\$128,078	\$137,934	37%	7%	4%
	27400 Student Transportation; Purchase of School Buses	\$132,578	\$157,908	\$81,395	\$80,720	-39%	-49%	-1%
	27500 Student Transportation; Insurance on Buses	\$38,950	\$26,086	\$19,179	\$15,743	-60%	-40%	-18%
	27700 Student Transportation; Contracted Transportation Services	\$761	\$1,621	\$0	\$215	-72%	-87%	
	27900 Student Transportation; Other Student Transportation Services	\$0	\$3,413	\$0	\$6		-100%	
	31100 Food Services Operations; Service Area Direction	\$23,419	\$26,466	\$25,990	\$26,704	14%	1%	3%
	31200 Food Services Operations; Food Preparation and Dispensing	\$294,437	\$335,907	\$313,122	\$317,629	8%	-5%	1%
	31300 Food Services Operations; Food Delivery	\$7,678	\$8,723	\$1,339	\$6,461	-16%	-26%	382%
	31400 Food Services Operations; Food Purchases	\$358,381	\$410,526	\$362,845	\$371,627	4%	-9%	2%
	31900 Other Food Services	\$50,462	\$88,529	\$43,443	\$143,691	185%	62%	231%
Overhead and Operational Total		\$3,970,739	\$5,354,085	\$5,175,053	\$6,065,719	53%	13%	17%
Nonoperational								
	33400 Athletic Coaches	\$183,389	\$220,602	\$196,994	\$158,783	-13%	-28%	-19%
	33990 Other Community Services; Other	\$22,610	\$16,657	\$2,626	\$2,593	-89%	-84%	-1%
	43000 Facilities Acquisition and Construction; Professional Services	\$85,528	\$11,864	\$11,695	\$18,744	-78%	58%	60%
	45100 Building Acquisition, Construction and Improvements	\$55,673	\$31,324	\$8,367	\$9,346	-83%	-70%	12%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$294,254	\$246,226	\$77,938	\$77,938	-74%	-68%	0%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$18,383	\$32,313	\$7,424	\$5,926	-68%	-82%	-20%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$245,065	\$315,824	\$132,912	\$127,444	-48%	-60%	-4%
	51100 Debt Services; Principal on Debt; Bonds	\$294,633	\$230,000	\$250,000	\$265,000	-10%	15%	6%
	52100 Debt Services; Interest on Debt; Bonds	\$90,968	\$80,315	\$0	\$0	-100%	-100%	
	52200 Debt Services; Interest on Debt; Temporary Loans	\$29,868	\$136,944	\$137,213	\$125,002	319%	-9%	-9%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Blackford County Schools (515)

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$2,371,500	\$1,600,000	\$1,721,336	\$1,798,818	-24%	12%	5%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$771,500	\$648,664	\$570,683		-26%	-12%
Nonoperational Total		\$3,691,871	\$3,693,570	\$3,195,170	\$3,160,276	-14%	-14%	-1%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$150,033	\$0	\$0	\$0			
	26492 2007 Account Code - Social Security	\$828,952	\$0	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$1,816,222	\$0	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$4,434	\$0	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$454,228	\$0	\$0	\$0			
Prorated By Fund Total		\$3,253,869	\$0	\$0	\$0			